

CHAPTER 3.12

Telephone Occupation Tax

3.12.010 Title – legislative intent.

A. This Chapter shall be known and cited as the "Evans Telephone Occupation Tax."

B. The City Council declares that its intent, in the enactment of this Chapter, is to tax, subject to any law of the State now in force or hereafter to be enacted, the occupation of providing local telephone service in the City, pursuant to power granted to the City by Section 31 15 501(1)(c), C.R.S.; and the City Council further declares that its intent, in the enactment of this Chapter, is not to levy either an income tax or a sales tax. (Ord. 765-90, 1990; Ord. 406 78, 1979)

3.12.020 Tax defined.

Tax means the tax on the privilege of engaging in the occupation of providing local telephone service in the City. The amount of the tax levied hereby shall be twenty thousand dollars (\$20,000.00) per year upon any person providing, supplying, furnishing, distributing and selling local telephone service within the corporate limits of the City. (Ord. 765-90, 1990; Ord. 406 78, 1979)

3.12.030 Payment dates and procedures.

The telephone occupation tax provided for in this Chapter shall be due on the first day of January of each year following the enactment of the ordinance codified herein. The occupation tax shall be payable in twelve (12) equal monthly installments for any year during which or during any part of which the taxpayer provided local telephone service within the City. Such monthly installment may be distributed to the City on a quarterly basis at the option of the telephone utility. The total annual occupation tax herein provided shall be reduced by the amount of the monthly installment due for any month during the entire period of which no local telephone service is provided within the City. (Ord. 765-90, 1990; Ord. 406 78, 1979)

3.12.040 Tax deemed debt – continuation of liabilities and offenses.

All offenses committed and all liabilities incurred prior to the effective date of the ordinance codified in this Chapter shall be treated as though all prior applicable ordinances and amendments thereto were in full force and effect, for the purpose of sustaining any proper suit, action or prosecution with respect to such offenses and liabilities. All taxes, the liability for which has been accrued under the terms and provisions of Ord. 357 77, on or before the effective date of the ordinance codified herein, shall be and remain unconditionally due and payable, and shall constitute a debt to the City payable in conformity with the terms and provisions of Ord. 357 77 prior to the adoption of Ord. 406 78; and all the terms and provisions of Ord. 357 77 shall be and remain in full force and effect for the purpose of the collection and payment of any and all such taxes due and payable thereunder, notwithstanding the provisions of this Chapter. (Ord. 406 78, 1979)

3.12.050 Violation – penalty.

If any officer, agent or manager of a firm, partnership, joint venture, association, corporation or company which is subject to the provisions of this Chapter fails, neglects or refuses to make any monthly installment payment in the manner herein prescribed, such officer, agent or manager shall be guilty of a

misdemeanor and, on conviction, shall be punished by a fine of not less than twenty-five dollars (\$25.00) nor more than one thousand dollars (\$1,000.00), provided, that each day after such monthly installment becomes delinquent during which such officer, agent or manager fails, neglects or refuses to make such installment payment shall be considered a separate offense. (Ord. 842-92, 1992; Ord. 406 78, 1979)